

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>POMEROY</div> <div>CITY OF POMEROY, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201300700000</div> <div>Pomeroy City</div> <div>114 S Ontario St., P.O. Box 220</div> <div>Pomeroy, IA 50575</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		258,112		258,112	252,240
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		258,112		258,112	252,240
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		45,357	0	45,357	53,720
Licenses and permits		932	0	932	800
Use of money and property		1,875	0	1,875	2,670
Intergovernmental		112,088	0	112,088	108,753
Charges for fees and service		54,832	218,960	273,792	309,775
Special assessments		0	0	0	0
Miscellaneous		54,727	3,295	58,022	48,260
Other financing sources		17,404	0	17,404	17,404
Total revenues and other sources		545,327	222,255	767,582	793,622
Expenditures and Other Financing Uses					
Public safety		81,252	0	81,252	82,187
Public works		131,950	0	131,950	140,916
Health and social services		2,925	0	2,925	3,100
Culture and recreation		74,435	0	74,435	84,130
Community and economic development		500	0	500	1,500
General government		53,739	0	53,739	58,386
Debt service		91,960	0	91,960	91,960
Capital projects		0	0	0	0
Total governmental activities expenditures		436,761	0	436,761	462,179
Business type activities		0	231,682	231,682	238,798
Total ALL expenditures		436,761	231,682	668,443	700,977
Other financing uses, including transfers out		17,404	0	17,404	17,404
Total ALL expenditures/And other financing uses		454,165	231,682	685,847	718,381
Excess revenues and other sources over (Under) Expenditures/And other financing uses		91,162	-9,427	81,735	75,241
Beginning fund balance July 1, 2014		333,668	223,457	557,125	804,877
Ending fund balance June 30, 2015		424,830	214,030	638,860	880,118
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 485,000	Other long-term debt		\$ 0
Revenue debt		\$ 950,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,018,338
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/23/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Sarah Juilfs		→	712	468-2411	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF POMEROY						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	123,906	43,327		90,879			258,112			258,112	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	123,906	43,327		90,879	0		258,112		T01	258,112	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	123,906	43,327		90,879	0	0	258,112			258,112	6				
7	TIF revenues						0			T01	0	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		45,357					45,357		T09	45,357	14				
15	TOTAL OTHER CITY TAXES	0	45,357	0	0	0	0	45,357	0		45,357	15				
16	Section B - LICENSES AND PERMITS	932						932		T29	932	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,300						1,300		U20	1,300	18				
19	Rents and royalties	575						575		U40	575	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	1,875	0	0	0	0	0	1,875	0		1,875	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POMEROY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		68,836					68,836		C46	68,836	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,283						1,283		C89	1,283	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	3,455	1,228		2,587			7,270		C89	7,270	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	4,738	70,064	0	2,587	0	0	77,389	0		77,389	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	11,091						11,091			11,091	63				
64	Library service	19,608						19,608		D89	19,608	64				
65	Township contributions	4,000						4,000		D89	4,000	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	34,699	0	0	0	0	0	34,699	0		34,699	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	39,437	70,064	0	2,587	0	0	112,088	0		112,088	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	95,600	A91	95,600	73				
74	Sewer							0	123,360	A8Ø	123,360	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	51,433						51,433		A81	51,433	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POMEROY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	1,808						1,808		A89	1,808	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	1,591						1,591		A61	1,591	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	54,832	0	0	0	0	0	54,832	218,960		273,792	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	37,980						37,980		U99	37,980	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	9,611					35	9,646		U11	9,646	110				
111	Fines	15						15		U30	15	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements/ Refunds	7,086						7,086	3,295		10,381	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	54,692	0	0	0	0	35	54,727	3,295		58,022	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF POMEROY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	275,674	158,748	0	93,466	0	35	527,923	222,255		750,178	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	17,404						17,404			17,404	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	17,404	0	0	0	0	0	17,404	0		17,404	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	293,078	158,748	0	93,466	0	35	545,327	222,255		767,582	132				
133												133				
134	Beginning fund balance July 1, 2014	168,646	154,643		-12,976		23,355	333,668	223,457		557,125	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	461,724	313,391	0	80,490	0	23,390	878,995	445,712		1,324,707	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF POMEROY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	39,433	21,135					60,568		E62	60,568	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	19,567	1,117					20,684		E24	20,684	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	59,000	22,252	0	0	0	0	81,252			81,252	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POMEROY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	13,990	60,740					74,730		E44	74,730	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		10,614					10,614		E44	10,614	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	46,606						46,606		E81	46,606	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	60,596	71,354	0	0	0	0	131,950			131,950	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF POMEROY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,925						2,925		E32	2,925	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,925	0	0	0	0	0	2,925			2,925	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF POMEROY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	37,021	2,676					39,697		E52	39,697	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation		50					50		E61	50	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	15,298						15,298		E61	15,298	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	851						851		E61	851	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	13,614	500					14,114		E03	14,114	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,425						4,425		E61	4,425	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	71,209	3,226	0	0	0	0	74,435			74,435	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	500						500		E89	500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	500	0	0	0	0	0	500			500	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF POMEROY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,465	315					3,780		E29	3,780	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,597	17,535					26,132		E23	26,132	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,032						1,032		E25	1,032	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,318						11,318		E31	11,318	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,477						11,477		E89	11,477	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	35,889	17,850	0	0	0	0	53,739			53,739	176
177	Section G — DEBT SERVICE							0			0	177
178	Bond Prinsipal				75,000			75,000			75,000	178
179	Bond Interest				16,460			16,460			16,460	179
180	Bond Fees				500			500			500	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	91,960	0	0	91,960			91,960	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	230,119	114,682	0	91,960	0	0	436,761			436,761	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF POMEROY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								85,232	E91	85,232	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								125,800	E80	125,800	201
202	Purchase of land and equipment									G80	0	202
203	Construction								20,650	F80	20,650	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF POMEROY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment									E89	0	239
240	Construction									G89	0	240
241										F89	0	241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	230,119	114,682	0	91,960	0	0	436,761	231,682		668,443	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out		17,404					17,404		NE	17,404	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	17,404	0	0	0	0	17,404	0		17,404	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	230,119	132,086	0	91,960	0	0	454,165	231,682		685,847	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						23,390	23,390			23,390	263
264	Restricted		166,720					166,720			166,720	264
265	Committed		14,585		-11,470			3,115			3,115	265
266	Assigned							0			0	266
267	Unassigned	231,605						231,605			231,605	267
268	Total Governmental	231,605	181,305	0	-11,470	0	23,390	424,830			424,830	268
269	Proprietary								214,030		214,030	269
270	Total ending fund balance June 30, 2015	231,605	181,305	0	-11,470	0	23,390	424,830	214,030		638,860	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	461,724	313,391	0	80,490	0	23,390	878,995	445,712		1,324,707	271
272												272

<div>Part III</div>		<div>INTERGOVERNMENTAL EXPENDITURES</div>		<div>CITY OF POMEROY</div>	
<div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>					
<div>Purpose</div>		<div>Amount paid to other local governments</div>		<div>Purpose</div>	
<div>Correction.....</div>		<div>M05 \$</div>		<div>Highways.....</div>	
<div>Health.....</div>		<div>M32</div>		<div>All other.....</div>	
<div>Highways.....</div>		<div>M44 1,976</div>		<div>L44 \$</div>	
<div>Transit subsidies.....</div>		<div>M94</div>		<div>L89 \$</div>	
<div>Libraries.....</div>		<div>M52</div>			
<div>Police protection.....</div>		<div>M62</div>			
<div>Sewerage.....</div>		<div>M80</div>			
<div>Sanitation.....</div>		<div>M81</div>			
<div>All other.....</div>		<div>M89 \$</div>			

<div>Part IV</div>		<div>SALARIES AND WAGES</div>	
<div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>			
		<div>Amount - Omit cents</div>	
<div>Total salaries and wages paid.....</div>		<div>Z00 \$</div>	<div>150,431</div>

<div>Part V</div>		<div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div>						
<div>A. Long-term debt</div>		<div>Debt during the fiscal year</div>		<div>Debt Outstanding JUNE 30, 2015</div>				<div>Interest paid this year</div>
<div>Purpose</div>	<div>Debt outstanding JULY 1, 2014 (a)</div>	<div>Issued</div>	<div>Retired</div>	<div>General obligation</div>	<div>TIF revenue</div>	<div>Revenue</div>	<div>Other</div>	
		<div>(b)</div>	<div>(c)</div>	<div>(d)</div>	<div>(e)</div>	<div>(f)</div>	<div>(g)</div>	
<div>1. Water utility</div>	<div>19U \$</div>	<div>29U \$</div>	<div>39U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>I91 \$</div>
<div>2. Sewer utility</div>	<div>19U 976,000</div>	<div>29U</div>	<div>39U 26,000</div>	<div>49U</div>	<div>49U</div>	<div>49U 950,000</div>	<div>49U</div>	<div>I89 31,720</div>
<div>3. Electric utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>I92</div>
<div>4. Gas utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>I93</div>
<div>5. Transit-bus</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>I94</div>
<div>6. Industrial Revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>I89</div>
<div>7. Mortgage revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>I89</div>
<div>8. TIF revenue</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>Other-Specify</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>9. Streets</div>	<div>560,000</div>		<div>75,000</div>	<div>485,000</div>				<div>16,960</div>
<div>10.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>11.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>12.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>13.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>14.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>Total long-term debt</div>	<div>1,536,000</div>	<div>0</div>	<div>101,000</div>	<div>485,000</div>	<div>0</div>	<div>950,000</div>	<div>0</div>	<div>48,680</div>
<div>B. Short-term debt</div>		<div>Amount - Omit cents</div>						
<div>Outstanding as of JULY 1, 2014</div>				<div>61V \$</div>				
<div>Outstanding as of JUNE 30, 2015</div>				<div>64V \$</div>				

<div>Part VI</div>		<div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div>		
<div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013</div>		<div>Amount - Omit cents</div>		
<div>\$</div>		<div>20,366,755</div>	<div>x .05 = \$</div>	<div>1,018,338</div>

<div>Part VII</div>		<div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div>				
<div>Type of asset</div>	<div>Amount - Omit cents</div>					
	<div>Bond and interest funds (a)</div>	<div>Bond construction funds (b)</div>	<div>Pension/retirement funds (c)</div>	<div>all other funds (d)</div>	<div>Total (e)</div>	
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	<div>W01</div>	<div>W31</div>	<div>W61</div>			
	<div>\$</div>	<div>638,860</div>	<div>\$</div>			
					<div>638,860</div>	
<div>REMARKS</div>					<div>V98</div>	